

HOUSE BILL 3395  
By McMillan

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 5, relative to eligibility for exemption of  
land from property taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-212(o), is amended by deleting the words and figure "one hundred (100)" and substituting instead the words and figure "fifteen hundred (1500)"; and by deleting the last sentence of the subsection in its entirety and substituting instead the sentence "Land in excess of the limit shall be designated by the county for open space classification pursuant to § 67-5-1007, except that the acreage limitations of part 10 of this chapter shall not be applicable to land owned by a religious, charitable, scientific or nonprofit educational institution qualified for exemption pursuant to this section.".

SECTION 2. This act shall take effect upon becoming law, the public welfare requiring it, and in addition to prospective applications shall apply to applications pending before or under appeal to the state board of equalization, applications for which the executive secretary or state board designee has made a determination but the period in which to appeal under § 67-5-1501(c) has not run, or applications for which an appeal has been filed in court.